

TEST # 9

FORMS INCLUDED: 1040 A , FORM W2 (1), IDAHO FORM 43, 39NR

First, initial and last name:	TEST J CAESAR
Social security number:	400-00-5909
Spouses first name, Initial and Last Name:	CLEO P CAESAR
Spouses social security number:	400-00-5924
Home address:	15 IDES OF MARCH PKWY
City, state and zip:	HENENA MT 59601
Do you want \$1 to go to the Presidential campaign fund:	YES
Spouse:	YES
Filing status:	MARRIED FILING JOINTLY
Dependent # 1 Name:	SALLY CAESAR
SSN:	400-55-3010
Relationship:	Daughter
No of months:	12
Dependent # 2 Name:	JULIUS BRUTUS
SSN:	400-55-4010
Relationship:	Son
No of months:	12
Qualified child for child tax credit	X
Number of boxes checked on 6a:	2
Number of children claimed:	2
Total number of exemptions:	4
Line 7 Total wages:	66420
Line 8a Taxable interest:	390
Line13 Unemployment compensations:	1000
Line 15 Total income:	67810
Line 17 IRA deductions:	2066
Line 18 Student loan interest deduction:	75
Line 20 Total adjustments:	2141
Line 21 Adjusted income:	65669

IDAHO TAX DUE: 481

Taxpayers Occupation:	Actor
Spouses Occupation:	Unemployed

PART YEAR RESIDENT:

Montana adjusted income:	15000
Taxed by both states:	4000
Oregon adjusted income:	60000
Taxed by both states:	25000

Test # 9

FORM W2 #1

b.	employers identifications number:	46-9876543
c.	employers name, address and zip:	THE COUNTY PLAYHOUSE 125 STUDIO COURT FT HALL ID 83203
d.	employees social security number:	400-00-5924
e.	employees name:	CLEO P CEASAR
f.	employees address and zip:	15 IDES OF MARCH PRKWAY HELENA MT 59601
Box 1	Wages, tips etc:	15000
Box 2	Federal Income tax withheld:	800
Box 3	Social security wages:	45000
Box 4	Social security tax withheld:	644
Box 5	Medicare wages and tips:	45000
Box 6	Medicare tax withheld:	700
Box 16	State and ID number:	MT 641213
Box 17	State wages:	15000
Box 18	State income tax withheld:	500

FORM W2 #2

b.	employers identifications number:	46-9876543
c.	employers name, address and zip:	LOLA'S CAT HOUSE 121 KITTY KAT LN ONTARIO OR 97914
d.	employees social security number:	400-00-5924
e.	employees name:	CLEO P CEASAR
f.	employees address and zip:	15 IDES OF MARCH PRKWAY HELENA MT 59601
Box 1	Wages, tips etc:	50420
Box 2	Federal Income tax withheld:	600
Box 3	Social security wages:	50420
Box 4	Social security tax withheld:	500
Box 5	Medicare wages and tips:	50420
Box 6	Medicare tax withheld:	200
Box 16	State and ID number:	OR 123456789
Box 17	State wages:	50420
Box 18	State income tax withheld:	500

AMENDED RETURN, check the box. ☐
See instructions, page 12 for the reasons
for amending and enter the number. ☐

State Use Only

For calendar year 2007, or fiscal year beginning _____, ending _____

PLEASE PRINT OR
TYPE

Your first name and initial	Last name
Spouse's first name and initial	Last name
Mailing address	
City, state, and Zip Code	

Your Social Security Number (required)

Spouse's Social Security Number (required)

- ☐ Taxpayer deceased in 2007
- ☐ Spouse deceased in 2007

If you or your spouse are nonresident aliens for federal purposes, check here. ☐ Do you need tax forms mailed to you next year? ☐ Yes ☐ No

Residency status

Check one for yourself
and one for your spouse
if a joint return.

1. Yourself
2. Spouse

Resident

1 ☐
2 ☐

Idaho Resident on Active Military Duty

2 ☐
3 ☐

Nonresident

3 ☐
4 ☐

Part-Year Resident

4 ☐
5 ☐

Military Nonresident

5 ☐
6 ☐

Full months in Idaho this year ☐ Yourself ☐ Spouse ☐ Indicate current state of residence. ☐ Yourself ☐ Spouse

Filing status

If filing married joint or separate
return, enter spouse's name and
Social Security number above.

1. ☐ Single
2. ☐ Married filing joint return
3. ☐ Married filing separate return
4. ☐ Head of household
5. ☐ Qualifying widow(er)

Must match federal return

6. Exemptions Enter the same number
claimed on federal return.

- ☐ a. Yourself ☐ b. Spouse ☐ c. Other dependents ☐ d. Total exemptions
- If parents, or someone
else, can claim you (or
your spouse) as
dependents, enter "0."

Election campaign fund I want \$1 of my Income tax to go to
the Idaho Election Campaign Fund (\$2 on joint return).

7. Yourself 8. Spouse
- Constitution ☐ ☐ United ☐ ☐
Democratic ☐ ☐ No Specific ☐ ☐
Libertarian ☐ ☐ None ☐ ☐
Republican ☐ ☐

ATTACH PAYMENT HERE

ATTACH STATE W-2 COPIES HERE

IDAHO INCOME. See instructions, page 13.

9. Wages, salaries, tips, etc. Attach Form(s) W-2
10. Taxable interest income
11. Dividend income
12. Alimony received
13. Business income or (loss). Attach federal Schedule C or C-EZ
14. Capital gain or (loss). If required, attach federal Schedule D
15. Other gains or (losses). Attach federal Form 4797
16. IRA distributions (taxable amount)
17. Pensions and annuities (taxable amount)
18. Rents, royalties, partnerships, S corporations, trusts, etc. Attach federal Schedule E
19. Farm income or (loss). Attach federal Schedule F
20. Unemployment compensation
21. Other income. Attach explanation
22. TOTAL INCOME. Add lines 9 through 21

Idaho Amounts

9		00
10		00
11		00
12		00
13		00
14		00
15		00
16		00
17		00
18		00
19		00
20		00
21		00
22		00

IDAHO ADJUSTMENTS. See instructions, page 14.

23. Deductions for IRAs and health savings account
24. Moving expenses. Attach federal Form 3903
25. Deductions for self-employment tax, health insurance, and qualified retirement plans
26. Penalty on early withdrawal of savings
27. Other deductions. See instructions
28. TOTAL ADJUSTMENTS. Add lines 23 through 27
29. ADJUSTED GROSS INCOME. Subtract line 28 from line 22

23		00
24		00
25		00
26		00
27		00
28		00
29		00

If you have an NOL and are electing to forego the carryback period, check here ☐


- ☐ Within 180 days of receiving this return, the Idaho State Tax Commission may discuss this return with the paid preparer identified below.
Under penalties of perjury, I declare that to the best of my knowledge and belief this return is true, correct and complete. See instructions.

SIGN HERE	Your signature	Date
	Spouse's signature (if a joint return, BOTH MUST SIGN)	Daytime phone
Paid preparer's signature		Preparer's EIN, SSN, or PTIN
Address and phone number		

MAIL TO: Idaho State Tax Commission, PO Box 56, Boise, ID 83756-0056
ATTACH A COMPLETE COPY OF YOUR FEDERAL RETURN.



7 1 7 0 9 5

Form 43 - 2007		EF000091p2 6-15-07_V8		Column A - Total		Column B - Idaho	
ADJUSTMENTS See page 14	30.	Enter amount from federal Form 1040, line 37, 1040A, line 21, or 1040EZ, line 4 in Column A. Enter amount from line 29 in Column B	30		00	00	
	31.	Additions from Form 39NR, Part A, line 4. Attach Form 39NR	31		00	00	
	32.	Income after additions. Add lines 30 and 31	32		00	00	
	33.	Subtractions from Form 39NR, Part B, line 26. Attach Form 39NR	33		00	00	
	34.	TOTAL ADJUSTED INCOME. Subtract line 33 from line 32	34		00	00	
35. a. Check if age 65 or older <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse b. Check if blind <input type="checkbox"/> Yourself <input type="checkbox"/> Spouse c. If your parent or someone else can claim you as a dependent, check here and enter zero on lines 40 and 63 <input type="checkbox"/>							
Standard Deduction For Most People Single or Married filing Separately: \$5,350 Head of Household: \$7,850 Married filing Jointly or Qualifying Widow(er): \$10,700	36.	Itemized deductions. Attach federal Schedule A. Federal limits apply	36		00	00	
	37.	All state and local income or general sales taxes included on federal Schedule A, line 5	37		00	00	
	38.	Subtract line 37 from line 36	38		00	00	
	39.	Standard deduction. See instructions, page 14, if you checked any boxes on line 35	39		00	00	
	40.	Multiply \$3,400 by the number of exemptions claimed on line 6d. Federal limits apply	40		00	00	
	41.	Add line 40 and the LARGER of line 38 or line 39	41		00	00	
	42.	Idaho percentage. Divide line 34, Column B, by line 34, Column A	42		%		
	43.	Multiply amount on line 41 by the percentage on line 42 and enter the result here	43		00	00	
	44.	Idaho taxable income. Subtract line 43 from line 34, Column B	44		00	00	
	45.	TAX from tables or rate schedule. See instructions, page 34	45		00	00	
	46.	Income tax paid to other states. Attach Form 39NR and other state return	46		00	00	
47.	Credit for contributions to Idaho educational entities	47		00	00		
48.	Credit for contributions to Idaho youth and rehabilitation facilities	48		00	00		
49.	Credit for live organ donation expenses	49		00	00		
50.	Total business income tax credits from Form 44, Part I, line 15. Attach Form 44	50		00	00		
51.	Line 45 minus lines 46 through 50. If less than zero, enter zero	51		00	00		
OTHER TAXES See page 17	52.	Fuels tax due. Attach Form 75	52		00	00	
	53.	Sales/Use tax due on mail order, Internet, and other nontaxed purchases	53		00	00	
	54.	Total tax from recapture of income tax credits from Form 44, Part II, line 11. Attach Form 44	54		00	00	
	55.	Tax from recapture of qualified investment exemption (QIE). Attach Form 49ER	55		00	00	
	56.	Permanent building fund. Check the box if you are receiving Idaho public assistance payments ... <input type="checkbox"/>	56		10	00	
57.	TOTAL TAX. Add lines 51 through 56	57		00	00		
DONATIONS See page 17	58.	I wish to donate to the Nongame Wildlife Conservation Fund	58		00	00	
	59.	I wish to donate to the Children's Trust Fund/Child Abuse Prevention	59		00	00	
	60.	I wish to donate to the Idaho Guard and Reserve Family Support Fund	60		00	00	
	61.	I wish to donate to the American Red Cross of Greater Idaho fund	61		00	00	
	62.	TOTAL TAX PLUS DONATIONS. Add lines 57 through 61	62		00	00	
PAYMENTS See page 17	63.	Grocery credit. Nonresidents do not qualify. See instructions, page 17	63		00	00	
	64.	Maintaining a home for family member age 65 or older, or developmentally disabled. Attach Form 39NR ...	64		00	00	
	65.	Special fuels tax refund _____ Gasoline tax refund _____ Attach Form 75	65		00	00	
	66.	Idaho income tax withheld. Attach Form(s) W-2	66		00	00	
	67.	2007 Form 51 payment(s) and amount applied from 2006 return	67		00	00	
68.	TOTAL PAYMENTS AND OTHER CREDITS. Add lines 63 through 67	68		00	00		
TAX DUE See page 18	69.	TAX DUE. Subtract line 68 from line 62			00	00	
	70.	Penalty <input type="checkbox"/> Interest from the due date <input type="checkbox"/> Enter total	70		00	00	
	71.	TOTAL DUE. Add lines 69 and 70	71		00	00	
REFUND See page 19	72.	OVERPAID. Line 68 minus lines 62 and 70	72		00	00	
	73.	REFUND. Amount of line 72 to be refunded to you			00	00	
	74.	ESTIMATED TAX. Amount of line 72 to be applied to your 2008 estimated tax	74		00	00	
75. DIRECT DEPOSIT. See instructions, page 19.							
Routing No. <input type="text"/> Account No. <input type="text"/> Type of <input type="checkbox"/> Checking Account: <input type="checkbox"/> Savings							
AMENDED RETURN page 19	76.	Total tax due (line 71) or overpayment (line 72)	76		00	00	
	77.	Refund from original return plus additional refunds ...	77		00	00	
	78.	Tax paid with original return plus additional tax paid	78		00	00	
	79.	Amended tax due or refund. Add lines 76 and 77 and subtract line 78	79		00	00	
							

IDAHO SUPPLEMENTAL SCHEDULE

For Form 43, Nonresident and Part-Year Resident Returns Only

2007

Name(s) as shown on return

Social Security Number

A. Additions. See instructions, page 24.

1. Non-Idaho state and local bond interest and dividends
2. Idaho college savings account withdrawal
3. Other additions. Attach explanation
4. Total additions. Add lines 1 through 3. Enter on line 31, Form 43

Column A - Total

Column B - Idaho

1		00	▪		00
2		00	▪		00
3		00	▪		00
4		00	▪		00

B. Subtractions. See instructions, page 25.

1. Idaho net operating loss carryover ☐ _____
Idaho net operating loss carryback ☐ _____ Enter total here
2. State income tax refund included in line 30, Column A, Form 43
3. Interest from U.S. Government obligations
4. Child/dependent care. Attach federal Form 2441 or 1040A, Schedule 2
5. Social security and railroad benefits included in line 30, Column A, Form 43
6. Idaho capital gains deduction. Attach Form CG
7. Idaho resident - Active duty military pay earned outside of Idaho
8. Idaho medical savings account - contributions and interest
Financial institution _____ Account number _____
9. Idaho college savings program
10. Adoption expenses
11. Maintaining a home for the aged and/or developmentally disabled
12. Idaho lottery winnings, less than \$600 per prize
13. Income earned on a reservation by an American Indian
14. Worker's compensation insurance
15. Partner's and shareholder's pass-through subtractions
16. Insulation of Idaho residence
17. Technological equipment donation
18. Health insurance premiums
19. Long-term care insurance
20. Alternative energy device deduction

1		00			00
2		00			
3		00	▪		00
4		00	▪		00
5		00			
6		00	▪		00
7		00	▪		00
8		00	▪		00
9		00	▪		00
10		00	▪		00
11		00	▪		00
12		00	▪		00
13			▪		00
14		00	▪		00
15		00	▪		00
16		00	▪		00
17		00	▪		00
18		00	▪		00
19		00	▪		00

	Year Acquired	Type of Device	Total Cost	Percent	
a.	2007		\$	X 40% =	20a
b.	2006		\$	X 20% =	20b
c.	2005		\$	X 20% =	20c
d.	2004		\$	X 20% =	20d

20a		00			00
20b		00			00
20c		00			00
20d		00			00

- e. Add lines 20a through 20d
21. Add lines 1 through 19 and 20e

20e		00	▪		00
21		00			00

22. Retirement benefits deduction

- a. If single enter \$25,392, if married filing jointly enter \$38,088
- b. Federal Railroad Retirement received
- c. Social Security benefits received
- d. Balance. Line 22a minus lines 22b and 22c. If less than zero, enter zero
- e. Qualified retirement benefits included in federal gross income
- f. Column A benefits. Smaller of line 22d or line 22e
- g. Qualified retirement benefits included in Idaho gross income
- h. Divide line 22g by line 22e
- i. Column B benefits deduction. Multiply line 22f by line 22h

22a		00			
22b		00			
22c		00			
22d		00			
22e		00			
22f		00			
22g			▪		00
22h				%	
22i			▪		00

See instructions,
page 29, for
qualified retirement
benefits to be
included on lines
22e and 22g.

23. Nonresident military pay included in line 30, Column A, Form 43
24. Bonus depreciation. Attach computations
25. Other subtractions. Attach explanation
26. Total subtractions. Column A, add lines 21, 22f, 23, 24, and 25.
Column B, add lines 21, 22i, 24, and 25. Enter on line 33, Form 43

23		00			
24		00	▪		00
25		00	▪		00
26		00	▪		00

Name(s) as shown on return

Social Security Number
— —**C. Credit for Income Tax Paid to Other States by Part-Year Residents. See instructions, page 30.**

Nonresidents cannot claim this credit. Idaho residents on active military duty, complete Section D below.

1. Idaho adjusted income from line 34, Column B, Form 43	1		00	Attach a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Amount of income taxed by Idaho, and also taxed by another state	3		00	
4. Idaho tax, line 45, Form 43	4		00	
5. Divide line 3 by line 1. Enter percentage here	5		%	
6. Multiply line 4 by line 5	6		00	
7. Other state's tax due less its income tax credits	7		00	
8. Divide line 3 by line 2. Enter percentage here	8		%	
9. Multiply line 7 by line 8	9		00	
10. Enter the smaller of line 6 or 9 here and on line 46, Form 43	10		00	

D. Credit for Income Tax Paid to Other States by Idaho Residents on Active Military Duty.**See instructions, page 30.**

1. Idaho tax, line 45, Form 43	1		00	Attach a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Idaho adjusted income from line 34, Column B, Form 43	3		00	
4. Divide line 2 by line 3. Enter percentage here	4		%	
5. Multiply line 1 by line 4. Enter amount here	5		00	
6. Other state's tax due less its income tax credits	6		00	
7. Enter the smaller of line 5 or 6 here and on line 46, Form 43	7		00	

E. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 31.

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify ☐ Yes ☐ No
- If you answered YES to either question, complete lines 3 and 4.*
3. List each family member you are claiming:

First Name	Name of Family Member Last Name	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled	
4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 64, Form 43. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 11.)					4	00

Name(s) as shown on return

Social Security Number
— —**C. Credit for Income Tax Paid to Other States by Part-Year Residents. See instructions, page 30.**

Nonresidents cannot claim this credit. Idaho residents on active military duty, complete Section D below.

1. Idaho adjusted income from line 34, Column B, Form 43	1		00	Attach a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Amount of income taxed by Idaho, and also taxed by another state	3		00	
4. Idaho tax, line 45, Form 43	4		00	
5. Divide line 3 by line 1. Enter percentage here	5		%	
6. Multiply line 4 by line 5	6		00	
7. Other state's tax due less its income tax credits	7		00	
8. Divide line 3 by line 2. Enter percentage here	8		%	
9. Multiply line 7 by line 8	9		00	
10. Enter the smaller of line 6 or 9 here and on line 46, Form 43	10		00	

D. Credit for Income Tax Paid to Other States by Idaho Residents on Active Military Duty.**See instructions, page 30.**

1. Idaho tax, line 45, Form 43	1		00	Attach a copy of the income tax return and a separate Form 39NR for each state for which a credit is claimed.
2. Other state's adjusted income	2		00	
3. Idaho adjusted income from line 34, Column B, Form 43	3		00	
4. Divide line 2 by line 3. Enter percentage here	4		%	
5. Multiply line 1 by line 4. Enter amount here	5		00	
6. Other state's tax due less its income tax credits	6		00	
7. Enter the smaller of line 5 or 6 here and on line 46, Form 43	7		00	

E. Maintaining a Home for a Family Member Age 65 or Older, or a Family Member With a Developmental Disability. See instructions, page 31.

1. Did you maintain a home for an immediate family member age 65 or older and provide more than one-half of his/her support? You and your spouse do not qualify ☐ Yes ☐ No
2. Did you maintain a home for an immediate family member with a developmental disability and provide more than one-half of his/her support? You and your spouse may qualify ☐ Yes ☐ No
- If you answered YES to either question, complete lines 3 and 4.*
3. List each family member you are claiming:

First Name	Name of Family Member Last Name	Social Security Number of Family Member	Relationship to Person Filing Return	Date of Birth of Family Member	Check here if developmentally disabled

4. Total amount claimed (\$100 for each qualifying member but not more than \$300). Enter on line 64, Form 43. (Credit cannot be claimed if you took \$1,000 deduction on Part B, line 11.)

4		00
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